

## EXHIBIT A

Detailed Invoices  
Showing Services Provided By Project Category

Project Category	Matter No.	Total Hours	Total Fees
Asset Sale/Analysis/Recovery	4	79.10	\$50,213.50
Fee/Employment Applications	7	16.60	\$4,961.00
Litigation – General	10	9.20	\$3,677.00
<b>Totals</b>		<b>104.90</b>	<b>\$58,851.50</b>

1201 Third Avenue, Suite 4900  
Seattle, Washington 98101  
PHONE: 206.359.8000

EMAIL: clientacct@perkinscoie.com  
ACCOUNTING: 206.359.3143  
FAX: 206.359.9000



Kestrel Technologies, Inc., et al. - Official Committee of Unsecured  
Creditors  
Attn: Harold S. Wooley, Chair  
14 West 17th Street  
Apt. 11-S  
New York, NY 10011

INVOICE # 5141843	BILL DATE April 24, 2014
ACCOUNT # 088662.0004	DUE DATE May 24, 2014

Matter Number / Name 088662.0004 / Asset Sale/Analysis/Recovery

TOTAL FOR SERVICES: \$50,213.50	TOTAL FOR DISBURSEMENTS: \$0.00	TOTAL FOR LATE CHARGES:	<b>TOTAL DUE THIS INVOICE: \$50,213.50</b>
---------------------------------------	---------------------------------------	----------------------------	--

*Payment due in U.S. Currency*

INFORMATION MAY BE SUBJECT TO ATTORNEY-CLIENT PRIVILEGE

TAX ID#: 91-0591206

For CHECK REMITTANCE make checks payable to

**Perkins Coie LLP**  
**Attn: Client Accounting**  
**1201 Third Avenue, Suite 4900**  
**Seattle, WA 98101**  
**Please reference:**  
**Perkins Coie Account No. 088662 and Invoice 5141843**

For WIRE REMITTANCE please direct to

**Perkins Coie LLP**  
**US Bank**  
**Bank ABA # 125000105**  
**Account # 1 535 5592 1235**  
**Swift Code # US BK US 441 MT**  
**Please reference:**  
**Perkins Coie Account No. 088662 and Invoice 5141843**



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

**FOR SERVICES THROUGH 04/23/14**

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
08/12/13	S. Carroll	0.20	Draft, review and revise memorandum to committee members regarding update on settlement discussions;
08/12/13	S. Carroll	0.30	Prepare for telephone conference with IRS to discuss settlement;
08/12/13	S. Carroll	0.30	Telephone conferences with W. Weitz, P. Hartheimer regarding preparation for call on settlement discussions with IRS and follow up with IRS after conference call;
08/12/13	S. Carroll	0.60	Telephone calls and emails with R. Tinio, W. Weitz regarding settlement discussions on IRS secured claim;
09/09/13	J. Vanacore	0.40	Review docket and case status to prepare for meeting with W. Weitz;
09/11/13	S. Carroll	0.40	Meeting with J. Vanacore, telephone conference W. Weitz regarding review of strategy on claims to avoid IRS lien;
09/12/13	S. Carroll	0.40	Meetings with W. Weitz, J. Vanacore regarding review of strategy on claims to avoid IRS lien;
09/12/13	J. Vanacore	1.30	Meeting with W. Weitz regarding IRS issues;
09/12/13	J. Vanacore	0.30	Prepare for meeting with W. Weitz regarding IRS issues;
09/12/13	J. Vanacore	0.40	Initial review of employee relationships between Kestrel and Bondhawk;
09/22/13	J. Vanacore	1.60	Detailed research on overlap between Kestrel and Bondhawk employees;
09/23/13	J. Vanacore	0.60	Telephone conference with W. Weitz regarding license and Bondhawk issues;
09/23/13	J. Vanacore	0.10	Telephone conference with C. Castellano regarding section 6.1 of license agreement;
09/23/13	J. Vanacore	0.20	Prepare summary for S. Carroll of IRS and license issues;
09/23/13	J. Vanacore	0.10	Emails with W. Weitz regarding IRS/Bondhawk issues;
09/23/13	J. Vanacore	0.30	Prepare for telephone conference with W. Weitz regarding IRS issues;
10/01/13	J. Vanacore	0.10	Emails with W. Weitz regarding Schedule B and tax issues;
10/01/13	J. Vanacore	0.20	Telephone conference with C. Castellano regarding Schedule B issues; review same [9-30];
10/02/13	J. Vanacore	0.40	Telephone conference with C. Castellano regarding IRS issues; review license; draft email regarding questions;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
10/07/13	J. Vanacore	0.30	Telephone conference with C. Castellano regarding Schedule B and license issues;
10/07/13	J. Vanacore	0.40	Prepare for telephone conference with C. Castellano regarding Schedule B assets and license issues; review same;
10/17/13	J. Vanacore	0.20	Email with W. Weitz; prepare for telephone conference regarding IRS strategy;
10/18/13	J. Vanacore	0.20	Strategy with S. Carroll regarding Schedule B and IRS issues;
10/18/13	J. Vanacore	0.50	Telephone conference with R. Nahoum regarding sending demand letters on Schedule B claims;
10/18/13	J. Vanacore	0.60	Draft memo regarding IRS strategy;
10/18/13	J. Vanacore	0.30	Prepare for telephone conference with W. Weitz; review issues raised by Debtors counsel;
10/18/13	J. Vanacore	0.70	Telephone conference with W. Weitz regarding IRS strategy;
10/21/13	M. Kupka	0.30	PACER search for claims and filings by the Internal Revenue Service;
10/21/13	J. Vanacore	0.20	Review IRS proof of claim; emails with W. Weitz regarding same;
11/19/13	S. Carroll	0.20	Emails with W. Weitz, meetings with J. Vanacore regarding strategy in settling with IRS;
11/20/13	S. Carroll	0.40	Telephone conference with W. Weitz, meeting with J. Vanacore regarding strategy in settlement with IRS;
11/20/13	J. Vanacore	0.70	Telephone conference with W. Weitz regarding IRS strategy;
11/20/13	J. Vanacore	0.30	Prepare for telephone conference with W. Weitz regarding IRS strategy;
11/26/13	J. Vanacore	0.10	Emails with W. Weitz regarding license;
12/03/13	J. Vanacore	0.10	Emails with W. Weitz and R. Tinio regarding telephone conference to review issues;
12/03/13	J. Vanacore	0.40	Prepare for telephone conference with IRS;
12/06/13	J. Vanacore	0.20	Pre-telephone conference with W. Weitz regarding strategy;
12/06/13	J. Vanacore	0.60	Telephone conference with IRS counsel regarding settlement negotiations;
12/06/13	J. Vanacore	0.40	Prepare for telephone conference with IRS;
12/06/13	J. Vanacore	0.20	Telephone conference with W. Weitz regarding strategy with IRS;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
12/12/13	J. Vanacore	0.20	Review 341 issues and record of same; review with paralegals; strategy with S. Carroll;
12/16/13	J. Vanacore	0.40	Telephone conference with R. Tinio; telephone conference with W. Weitz; emails regarding same; update S. Carroll regarding IRS settlement offer;
12/16/13	A. Collins	0.30	Multiple calls with Trustee's office regarding transcription of 341 Hearing;
12/18/13	S. Carroll	0.20	Emails with W. Weitz, J. Vanacore regarding status conference and negotiations with IRS for settlement of sale proceeds;
12/18/13	S. Carroll	0.40	Participate in telephonic status conference before Judge Peck;
12/19/13	S. Carroll	0.30	Emails with W. Weitz, J. Vanacore regarding negotiations with IRS for settlement of sale proceeds;
12/19/13	J. Vanacore	0.20	Emails with S. Carroll and W. Wietz regarding settlement issues;
12/31/13	S. Carroll	0.20	Emails with W. Weitz regarding strategy with respect to claims against IRS;
12/31/13	J. Vanacore	0.60	Draft memo to committee regarding IRS issues;
12/31/13	J. Vanacore	0.80	Telephone conference with W. Weitz regarding IRS strategy;
12/31/13	J. Vanacore	0.30	Prepare for telephone conference with W. Weitz regarding IRS strategy; outline issues regarding same;
01/02/14	S. Carroll	0.30	Telephone calls and emails with W. Weitz, J. Vanacore regarding strategy moving forward with respect to claims against IRS and settlement discussions;
01/02/14	J. Vanacore	0.10	Telephone conference with committee member S. Smith;
01/02/14	J. Vanacore	0.20	Review committee updates to prepare for telephone conference with I.R.S.;
01/02/14	J. Vanacore	0.40	Telephone conference with W. Weitz regarding claims reconciliation; review claims;
01/02/14	J. Vanacore	0.20	Review sale order regarding mediation; emails with W. Weitz regarding same;
01/02/14	J. Vanacore	0.20	Emails with R. Tinio regarding settlement telephone conference; prepare for same;
01/02/14	J. Vanacore	0.20	Telephone conference with S. Carroll regarding strategy; emails with W. Weitz regarding same;
01/03/14	S. Carroll	0.10	Emails with W. Weitz, J. Vanacore regarding strategy moving forward with respect to claims against IRS and settlement discussions;
01/03/14	J. Vanacore	0.70	Telephone conference with R. Tinio regarding settlement offer;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
01/03/14	J. Vanacore	0.40	Telephone conference with W. Weitz and committee member regarding hearing before Judge Peck;
01/06/14	S. Carroll	0.30	Review list of mediators;
01/06/14	S. Carroll	0.20	Consider strategy moving forward in pursuing settlement with IRS;
01/06/14	S. Carroll	0.40	Review sale order, prepare for hearing before Judge Peck;
01/06/14	J. Vanacore	0.10	Telephone conference with W. Weitz regarding IRS claim; emails regarding same;
01/06/14	J. Vanacore	0.20	Telephone conference with R. Tinio regarding IRS claim and settlement discussions; update client regarding same;
01/06/14	J. Vanacore	0.30	Review hearing issues for S. Carroll; prepare for settlement telephone conference with IRS;
01/07/14	S. Carroll	0.30	Telephone calls and emails with W. Weitz, J. Vanacore regarding strategy moving forward in mediation and choice of mediator;
01/07/14	S. Carroll	2.10	Court appearance before Judge Peck, meetings with R. Tinio, H. Sorvino, C. English regarding status conference and settlement with IRS;
01/07/14	J. Vanacore	0.20	Review hearing issues with S. Carroll;
01/08/14	J. Vanacore	0.40	Mediation strategy with S. Carroll; review proposed mediators;
01/09/14	J. Vanacore	0.30	Review list of mediators to respond to IRS;
01/10/14	S. Carroll	0.40	Telephone calls and emails with W. Weitz, R. Tinio regarding selection of mediators;
01/10/14	J. Vanacore	0.10	Emails with W. Weitz regarding mediators;
01/13/14	S. Carroll	0.20	Emails with R. Tinio, review proposed mediators qualifications;
01/13/14	J. Vanacore	0.10	Emails with I.R.S. regarding mediation;
01/14/14	S. Carroll	0.30	Emails with R. Tinio, W. Weitz regarding selection of mediator;
01/14/14	J. Vanacore	0.20	Review mediator issues; email with R. Tinio regarding same; review same with S. Carroll;
01/15/14	S. Carroll	0.40	Telephone calls and emails with R. Tinio, J. Garrity, W. Weitz regarding selection of mediator;
01/15/14	J. Vanacore	0.10	Emails with R. Tinio regarding mediation;
01/16/14	S. Carroll	0.10	Emails with R. Tinio, H. Sorvino regarding delay in conducting mediation;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
01/16/14	J. Vanacore	0.10	Emails with W. Weitz regarding mediation issues;
01/21/14	J. Vanacore	0.20	Strategy regarding mediation with S. Carroll;
01/29/14	J. Vanacore	0.20	Review mediation issues with S. Carroll;
01/31/14	J. Vanacore	0.40	Draft memo on 341 meeting;
01/31/14	J. Vanacore	1.20	Initial review of 341 meeting to prepare for mediation;
02/03/14	S. Carroll	0.30	Meetings with J. Vanacore regarding preparing mediation statement;
02/03/14	J. Vanacore	0.10	Emails with Judge Garrity regarding mediation issues;
02/03/14	J. Vanacore	1.00	Strategy with S. Carroll regarding mediation statement;
02/03/14	J. Vanacore	0.40	Review operating reports for Kestrel for inclusion into mediation statement;
02/03/14	J. Vanacore	1.80	Detailed review of 341 hearing; detailed review of specific questions for mediation statement and summarize same for mediation statement;
02/03/14	J. Vanacore	1.90	Begin draft of mediation statement;
02/04/14	J. Vanacore	0.30	Brief review of trust fund issues and internal revenue code for inclusion into the brief;
02/04/14	J. Vanacore	0.10	Emails with W. Weitz regarding mediation issues;
02/04/14	J. Vanacore	0.30	Research Bondhawk incorporation status for incorporation into mediation statement;
02/04/14	J. Vanacore	0.40	Brief research on DTI Technologies and predecessor entity;
02/04/14	J. Vanacore	0.40	Review objection to sale to incorporate same into mediation statement;
02/04/14	J. Vanacore	2.90	Continue drafting mediation statement;
02/04/14	J. Vanacore	0.40	General research on fraudulent conveyances for mediation statement;
02/05/14	J. Vanacore	0.10	Emails with R. Tinio regarding mediation statement; follow-up email with Judge Garrity regarding same;
02/05/14	J. Vanacore	0.20	Review revisions to mediation statement with S. Carroll;
02/05/14	J. Vanacore	0.50	Final review and revision to mediation statement;
02/06/14	S. Carroll	0.20	Telephone calls and emails with Judge Garrity, J. Vanacore, R. Tinio, W. Weitz regarding revisions to mediation statement;
02/06/14	S. Carroll	0.40	Review and revise mediation statement;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
02/06/14	J. Vanacore	0.10	Emails with Judge Garrity and R. Tinio regarding mediation;
02/06/14	J. Vanacore	0.20	Prepare exhibits for mediation;
02/06/14	J. Vanacore	0.20	Review mediation statement issues with S. Carroll;
02/06/14	J. Vanacore	1.50	Review and revise mediation statement;
02/08/14	J. Vanacore	0.30	Follow-up research on Bondhawk Technologies and Systems; emails with S. Carroll; review Delaware Secretary of State web page;
02/11/14	J. Vanacore	0.40	Telephone conference with W. Weitz regarding mediation issues;
02/12/14	S. Carroll	3.40	Prepare for and attend mediation;
02/12/14	S. Carroll	0.30	Emails with committee members;
02/12/14	J. Vanacore	0.40	Review plan issues; prepare for telephone conference with C. Castellano; telephone conference regarding same;
02/12/14	J. Vanacore	1.40	Attend mediation; review issue with S. Carroll;
02/12/14	J. Vanacore	0.20	Emails with W. Wietz and committee members regarding mediation strategy; review same;
02/12/14	J. Vanacore	0.40	Work with S. Carroll on mediation issues;
02/14/14	J. Vanacore	0.20	Prepare for telephone conference with C. Castellano regarding plan issues; telephone conference regarding same;
02/18/14	J. Vanacore	0.20	Draft update to S. Carroll regarding telephone conference with Judge Grossman;
02/18/14	J. Vanacore	0.10	Telephone conference with S. Carroll regarding Judge Grossman telephone conference;
02/18/14	J. Vanacore	0.30	Review sale order to address Judge Grossman issues and follow-up with H. Sorvino;
02/18/14	J. Vanacore	0.50	Follow-up telephone conference with H. Sorvino regarding Judge Grossman order;
02/18/14	J. Vanacore	0.30	Telephone conference with Judge Grossman regarding procedures going forward; review issues;
02/18/14	J. Vanacore	0.40	Prepare for telephone conference with Judge Grossman regarding hearing issues; review relevant pleadings;
02/18/14	J. Vanacore	0.30	Second telephone conference with Chambers; telephone conference with H. Sorvino; emails with S. Carroll;





INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
02/18/14	J. Vanacore	0.20	Telephone conference with Chambers regarding stipulation issues;
02/18/14	J. Vanacore	0.30	Telephone conference with C. Castellano regarding structured dismissal; review same; brief review of checklist of issues to raise;
02/19/14	J. Vanacore	0.20	Follow-up telephone conference with W. Weitz regarding case update; review issues;
02/19/14	J. Vanacore	0.20	Telephone conference and emails with W. Weitz regarding case update;
02/19/14	J. Vanacore	0.10	Telephone conference with C. Castellano regarding plan issues;
02/20/14	J. Vanacore	0.20	Prepare for meeting with IRS and debtors counsel;
02/24/14	S. Carroll	0.50	Telephone conferences with H. Sorvino, R. Tinio and W. Weitz regarding settlement discussions (.4); telephone conferences with W. Weitz and J. Vanacore regarding follow up on settlement discussion (.1);
02/24/14	J. Vanacore	0.40	Emails with R. Tinio regarding settlement meeting; prepare for meeting; review mediation statement;
02/24/14	J. Vanacore	0.90	Telephone conference with H. Sorvino and IRS regarding settlement (.4); follow-up with S. Carroll and W. Weitz (.1); follow-up with IRS regarding same (.4);
02/27/14	J. Vanacore	0.20	Update regarding case status with S. Carroll and W. Weitz regarding settlement issues;
02/27/14	J. Vanacore	1.60	Telephone conference with IRS and debtor (.4); review issues (.8); strategy regarding settlement (.4);
02/27/14	J. Vanacore	0.20	Draft email to H. Sorvino on structured dismissal; review issues with S. Carroll regarding same;
02/27/14	J. Vanacore	0.10	Emails with R. Tinio regarding IRS issues;
02/28/14	J. Vanacore	0.20	Telephone conference with H. Sorvino regarding IRS settlement; emails with W. Weitz regarding same;
03/03/14	J. Vanacore	0.20	Review fee application issues with S. Carroll;
03/03/14	J. Vanacore	0.60	Follow-up telephone conference with H. Sorvino regarding fee application issues;
03/03/14	J. Vanacore	0.10	Emails with R. Tinio regarding IRS settlement issues;
03/03/14	J. Vanacore	0.20	Telephone conference with H. Sorvino regarding settlement discussions;
03/03/14	J. Vanacore	0.60	Draft memo to IRS; research regarding same;
03/03/14	J. Vanacore	0.40	Strategy with S. Carroll regarding IRS settlement;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
03/03/14	J. Vanacore	0.10	Emails with H. Sorvino regarding fee application;
03/04/14	J. Vanacore	0.10	Emails with W. Weitz regarding initial structured dismissal motion issues;
03/04/14	J. Vanacore	0.10	Emails and telephone conference with H. Sorvino regarding motion;
03/04/14	J. Vanacore	0.30	Brief review of motion for structured dismissal; emails with H. Sorvino regarding same;
03/05/14	J. Vanacore	0.30	Telephone conference with W. Weitz regarding case strategy; review issues raised;
03/05/14	J. Vanacore	0.10	Emails with Judge Garrity regarding mediation fees;
03/05/14	J. Vanacore	0.50	Research of IRS procedures on lien and related issues;
03/05/14	J. Vanacore	0.40	Draft email to H. Sorvino regarding default on collecting scheduled assets; review same;
03/05/14	J. Vanacore	0.30	Meeting with S. Carroll regarding structured dismissal strategy;
03/05/14	J. Vanacore	0.20	Review key hearing dates requested in motion; docket same; emails with W. Weitz regarding same;
03/05/14	J. Vanacore	0.90	Review structured dismissal motion (.6); review same with S. Carroll (.3);
03/07/14	J. Vanacore	0.10	Emails with C. Crow regarding IRS correspondence;
03/07/14	J. Vanacore	0.40	Telephone conference with C. Crow on tax issue;
03/07/14	C. Crow	0.30	Telephone conference regarding defense strategies for IRS lien;
03/14/14	J. Vanacore	0.30	Review response issues regarding motion for structured dismissal with S. Carroll;
03/18/14	J. Vanacore	0.20	Emails with H. Sorvino; prepare for telephone conference regarding motion resolution;
03/18/14	J. Vanacore	0.40	Meeting with S. Carroll regarding hearing and response strategy to motion for structured dismissal; review issues regarding same;
03/19/14	J. Vanacore	0.10	Telephone conference and emails with R. Tino regarding settlement issues;
03/19/14	J. Vanacore	0.20	Prepare for telephone conference with R. Tino regarding settlement issues;
03/19/14	J. Vanacore	1.20	Telephone conference with H. Sorvino regarding structured dismissal issues (.3); review same (.9);
03/19/14	J. Vanacore	0.30	Prepare for telephone conference with H. Sorvino regarding motion for structured dismissal;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
03/20/14	J. Vanacore	0.40	Update W. Weitz and S. Carroll on status of case; review issues; prepare for meeting with H. Sorvino;
03/24/14	J. Vanacore	0.10	Telephone conference with R. Tinio regarding IRS negotiations;
03/24/14	J. Vanacore	0.20	Prepare for telephone conference with R. Tinio regarding IRS negotiations;
03/24/14	J. Vanacore	0.20	Emails with W. Weitz regarding meeting issues; review invoice to prepare for meeting with H. Sorvino;
03/24/14	J. Vanacore	0.30	Prepare for meeting with H. Sorvino regarding motion for structured dismissal;
03/25/14	J. Vanacore	0.20	Meeting with S. Carroll regarding IRS strategy;
03/25/14	J. Vanacore	0.20	Summarize telephone conference with R. Tino for Committee;
03/25/14	J. Vanacore	0.40	Telephone conference with R. Tinio regarding IRS issues;
03/27/14	J. Vanacore	0.40	Draft memo to H. Sorvino regarding settlement;
03/28/14	J. Vanacore	0.30	Review and revise settlement offer to H. Sorvino; emails regarding same;
03/31/14	J. Vanacore	0.10	Emails with R. Tinio regarding settlement issues;
03/31/14	J. Vanacore	0.20	Telephone conference with H. Sorvino regarding settlement issues;
04/02/14	J. Vanacore	0.30	Two telephone conferences with W. Weitz regarding settlement issues; review same;
04/02/14	J. Vanacore	0.10	Telephone conference with R. Tinio regarding settlement issues;
04/03/14	J. Vanacore	0.20	Emails with H. Sorvino regarding hearing issues; review settlement issues; resolve same;
04/03/14	J. Vanacore	0.20	Telephone conference with IRS regarding settlement issues; prepare for telephone conference regarding same;
04/04/14	J. Vanacore	0.20	Multiple emails with S. Carroll regarding strategy regarding structured dismissal;
04/07/14	S. Carroll	0.40	Emails with J. Vanacore, review objection filed by IRS, prepare for hearing;
04/07/14	J. Vanacore	0.30	Brief review of lien rights on penalties and taxes;
04/07/14	J. Vanacore	0.40	Brief review of IRS objection to structured dismissal;
04/07/14	J. Vanacore	0.20	Review debtor's draft order to structured dismissal motion; emails with S. Carroll regarding same;



INVOICE #: 5141843

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0004 / Asset Sale/Analysis/Recovery

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/07/14	J. Vanacore	0.20	Telephone conference with W. Weitz regarding settlement offer; email with S. Carroll regarding same;
04/07/14	J. Vanacore	0.20	Telephone conference with S. Carroll regarding hearing issues;
04/08/14	S. Carroll	1.60	Emails with J. Vanacore, review objection filed by IRS and prepare for hearing;
04/08/14	S. Carroll	3.20	Court appearance before Judge Grossman, meetings with R. Tinio, H. Sorvino, C. England regarding hearing on motion for structured dismissal;
04/08/14	J. Vanacore	0.30	Review hearing issues with S. Carroll;
04/08/14	J. Vanacore	0.10	Emails with W. Weitz regarding settlement;
04/16/14	J. Vanacore	0.20	Emails with S. Carroll regarding update on mediation to Judge Garrity; draft emails to Judge Garrity; review invoice; resolve mediation issues;
TOTAL		HOURS	
		79.10	

**SERVICES**

\$50,213.50

**SUMMARY OF SERVICES THROUGH 04/23/14**

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
S. Carroll	19.30	848.94	16,384.50
C. Crow	0.30	810.00	243.00
J. Vanacore	58.90	568.62	33,491.50
M. Kupka	0.30	180.00	54.00
A. Collins	0.30	135.00	40.50
Total	79.10		\$50,213.50

**TOTAL DUE THIS INVOICE**  
**\$50,213.50**

1201 Third Avenue, Suite 4900  
Seattle, Washington 98101  
PHONE: 206.359.8000

EMAIL: clientacct@perkinscoie.com  
ACCOUNTING: 206.359.3143  
FAX: 206.359.9000



Kestrel Technologies, Inc., et al. - Official Committee of Unsecured  
Creditors  
Attn: Harold S. Wooley, Chair  
14 West 17th Street  
Apt. 11-S  
New York, NY 10011

INVOICE # 5141844	BILL DATE April 24, 2014
ACCOUNT # 088662.0007	DUE DATE May 24, 2014

Matter Number / Name 088662.0007 / Fee/Employment Applications

TOTAL FOR SERVICES: \$4,961.00	TOTAL FOR DISBURSEMENTS: \$0.00	TOTAL FOR LATE CHARGES:	<b>TOTAL DUE THIS INVOICE: \$4,961.00</b>
--------------------------------------	---------------------------------------	----------------------------	---

*Payment due in U.S. Currency*

INFORMATION MAY BE SUBJECT TO ATTORNEY-CLIENT PRIVILEGE

TAX ID#: 91-0591206

For CHECK REMITTANCE make checks payable to

**Perkins Coie LLP**  
**Attn: Client Accounting**  
**1201 Third Avenue, Suite 4900**  
**Seattle, WA 98101**  
**Please reference:**  
**Perkins Coie Account No. 088662 and Invoice 5141844**

For WIRE REMITTANCE please direct to

**Perkins Coie LLP**  
**US Bank**  
**Bank ABA # 125000105**  
**Account # 1 535 5592 1235**  
**Swift Code # US BK US 441 MT**  
**Please reference:**  
**Perkins Coie Account No. 088662 and Invoice 5141844**



INVOICE #: 5141844

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0007 / Fee/Employment Applications

**FOR SERVICES THROUGH 04/23/14**

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
07/10/13	A. Collins	0.60	Finalize and efile First Interim Fee Application;
07/17/13	J. Vanacore	0.60	Review debtor fee application (.5); review issue with S. Carroll (.1);
07/18/13	M. Maag	0.40	Email regarding preparation of interim fee application (.2); brief review of applications of debtor, financial advisor (.2);
07/19/13	M. Maag	0.60	Review notice of hearing (.3); emails with accounting regarding data needed for fee application, timing of same (.3);
07/21/13	M. Maag	6.70	Review applications for compensation from debtors financial advisor (1.4); review record of services provided by Perkins and notes regarding same (.9); draft fee application, proposed order, certification (3.1); coordinate accounting assistance with data needed for fee application (.6); revise and forward first drafts for attorney review (.8);
07/22/13	M. Maag	1.10	Emails and telephone conferences with billing coordinator regarding additional data needed for fee application (.4); revise application and support documents and forward to S. Carroll for review (.7);
07/25/13	M. Maag	0.10	Emails with S. Carroll regarding status of fee application;
07/26/13	M. Maag	0.60	Communications with S. Carroll regarding filing fee application (.1); coordinate assistance with filing and serving (.2); emails regarding outstanding issue (.3);
07/27/13	M. Maag	1.10	Correspondence with S. Carroll regarding status of fee application, edits needed (.3); prepare detailed list of follow-up steps and forward same to coordinate assistance (.4); review local procedures regarding submission of fee applications (.4);
07/29/13	M. Maag	1.90	Research amendments to local rules and orders regarding fee applications (.6); emails with S. Carroll regarding local rule amendments (.3); revise, compile and file first interim fee application (.7); emails with S. Carroll regarding service of same (.3);
07/29/13	S. Carroll	0.30	Emails with M. Maag regarding review and filing of fee application;
07/30/13	M. Maag	0.10	Coordinate preparation and filing of certificate of service, circulate same;
08/01/13	S. Carroll	0.40	Emails with R. Tinio, W. Weitz regarding US Attorney request for extension of time to respond to fee applications;
08/06/13	J. Higa	0.90	File Reply in Support of First Interim Fee Applications of perkins Coie and gavin Solmonese;
08/07/13	S. Carroll	0.70	Telephone calls and emails with R. Morrissey regarding preparation for hearing on fee applications;



INVOICE #: 5141844

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0007 / Fee/Employment Applications

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
08/08/13	S. Carroll	0.40	Telephone calls and emails with S. Haider, P. Hartheimer, W. Weitz regarding preparation for hearing on fee applications;
11/15/13	M. Maag	0.10	Communications with billing coordinator regarding payment received, status of work;
TOTAL		HOURS 16.60	

**SERVICES**

\$4,961.00

**SUMMARY OF SERVICES THROUGH 04/23/14**

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
S. Carroll	1.80	825.00	1,485.00
J. Vanacore	0.60	535.00	321.00
J. Higa	0.90	170.00	153.00
M. Maag	12.70	230.00	2,921.00
A. Collins	0.60	135.00	81.00
<b>Total</b>	<b>16.60</b>		<b>\$4,961.00</b>

**TOTAL DUE THIS INVOICE**  
**\$4,961.00**

1201 Third Avenue, Suite 4900  
Seattle, Washington 98101  
PHONE: 206.359.8000

EMAIL: clientacct@perkinscoie.com  
ACCOUNTING: 206.359.3143  
FAX: 206.359.9000



Kestrel Technologies, Inc., et al. - Official Committee of Unsecured  
Creditors  
Attn: Harold S. Wooley, Chair  
14 West 17th Street  
Apt. 11-S  
New York, NY 10011

INVOICE # 5141845	BILL DATE April 24, 2014
ACCOUNT # 088662.0010	DUE DATE May 24, 2014

Matter Number / Name 088662.0010 / Litigation - General

TOTAL FOR SERVICES: \$3,677.00	TOTAL FOR DISBURSEMENTS: \$0.00	TOTAL FOR LATE CHARGES:	<b>TOTAL DUE THIS INVOICE: \$3,677.00</b>
--------------------------------------	---------------------------------------	----------------------------	---

*Payment due in U.S. Currency*

INFORMATION MAY BE SUBJECT TO ATTORNEY-CLIENT PRIVILEGE

TAX ID#: 91-0591206

For CHECK REMITTANCE make checks payable to

**Perkins Coie LLP**  
**Attn: Client Accounting**  
**1201 Third Avenue, Suite 4900**  
**Seattle, WA 98101**  
**Please reference:**  
**Perkins Coie Account No. 088662 and Invoice 5141845**

For WIRE REMITTANCE please direct to

**Perkins Coie LLP**  
**US Bank**  
**Bank ABA # 125000105**  
**Account # 1 535 5592 1235**  
**Swift Code # US BK US 441 MT**  
**Please reference:**  
**Perkins Coie Account No. 088662 and Invoice 5141845**





INVOICE #: 5141845

Kestrel Technologies, Inc., et al. - Official Committee of Unsecured Creditors

088662.0010 / Litigation - General

**FOR SERVICES THROUGH 04/23/14**

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
08/06/13	S. Haider	0.60	Emails regarding fee application order from H. Sorvinio and S. Carroll and conference regarding hearing coverage;
08/07/13	S. Haider	4.70	Analyze proposed order from H. Sorvino (.3); prepare for court appearance on disputed fee application regarding hold back and carve out issues, including review of fee applications, moving papers and objections (4.4);
08/08/13	S. Haider	3.80	Review emails regarding hold-back from H. Sorvino and S. Carroll (.2); review email from S. Carroll providing additional case status background in preparation for hearing (.2); review materials in preparation for oral arguments on fee application (1.4); conference with UST regarding carve out issue (.3); attend and participate at hearing (1.0); conference with committee financial advisor following hearing regarding results of hearing and strategy going forward (.3); emails with S. Carroll regarding hearing results (.4);
08/12/13	S. Carroll	0.10	Review debtors' second motion to extend exclusive periods;
TOTAL		HOURS 9.20	

**SERVICES**

\$3,677.00

**SUMMARY OF SERVICES THROUGH 04/23/14**

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
S. Carroll	0.10	825.00	82.50
S. Haider	9.10	395.00	3,594.50
<b>Total</b>	<b>9.20</b>		<b>\$3,677.00</b>

**TOTAL DUE THIS INVOICE**  
**\$3,677.00**